



*Liability Insurance:*

The City purchases liability insurance for risks related to torts; theft of or damage to property; and errors and omissions of public officials from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

*Worker's Compensation:*

The City purchases liability insurance for worker's compensation from a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage over the past three years.

*Unemployment Benefits:*

The City provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

**Note 16 – Significant Commitments**

The City is contingently liable for payment of up to [REDACTED] for the total debt issued to the Beresford [REDACTED] [REDACTED] to provide financing for [REDACTED] projects. The City will guarantee this payment if the net revenues of the projects are not sufficient to make all debt service payments. As of December 31, 2013, the current outstanding amount of debt issued is [REDACTED], creating a total contingent liability of [REDACTED]

**Note 17 – Significant Contingencies - Litigation**

At December 31, 2013, the city was not involved in any overtly threatening or pending litigation which would have a material impact upon the fair presentation of the City's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION  
CITY OF BERESFORD  
BUDGETARY BASIS COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
General Property Taxes	\$			
General Sales and Use Taxes				
Utility Taxes				
Amusement Taxes				
Penalties and Interest				
Licenses and Permits				
<b>Intergovernmental Revenue:</b>				
Federal Grants				
State Shared Revenue:				
Franchise Tax				
Tax Reversion				
Local Government				
Fund				
Other				
County Shared Revenue:				
County HBR Tax				
County Wheel Tax				
<b>Charges for Goods and Services:</b>				
<b>Fines and Forfeits:</b>				
<b>Miscellaneous Revenue:</b>				
Investment Earnings				
Rentals				
Contributions & Donations				
Other				
<b>Total Revenue</b>				

REDACTED - FOR PUBLIC INSPECTION

REQUIRED SUPPLEMENTARY INFORMATION  
CITY OF BERESFORD  
BUDGETARY BASIS COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
General Government:				
Legislative				
Executive				
Financial Administration				
Other				
Total General Government				
Total		44		
Total				
Conservation and Development:				
Economic Development and Assistance (Industrial Development)				
Debt Service				
Contingency				
Total Expenditures				
Excess of Revenue Over (Under) Expenditures				
<b>Other Financing Sources (Uses):</b>				
Transfers In				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances				
Fund Balance - Beginning				
FUND BALANCE - ENDING	\$	\$	\$	

**REQUIRED SUPPLEMENTARY INFORMATION  
CITY OF BERESFORD  
BUDGETARY BASIS COMPARISON SCHEDULE  
ADDITIONAL SALES TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes:				
General Sales and Use Taxes	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Miscellaneous Revenue:				
Investment Earnings	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Revenue	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Expenditures:</b>				
Debt Service	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Expenditures	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Net Change in Fund Balances	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Fund Balance - Beginning	[REDACTED]	[REDACTED]	[REDACTED]	
FUND BALANCE - ENDING	[REDACTED]	\$ [REDACTED]		

CITY OF BERESFORD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Schedules of Budgetary Comparisons for the General Fund  
and for each major Special Revenue Fund with a legally required budget.

Note 1: Budgets and Budgetary Accounting:

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At the first regular board meeting in September of each year or within ten days thereafter, the Governing Board/City Commission introduces the annual appropriation ordinance for the ensuing fiscal year.
2. After adoption by the Governing Board/City Commission, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in number 4.
3. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total municipal budget and may be transferred by the resolution of the Governing Board/City Commission to any other budget category that is deemed insufficient during the year.
4. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
5. Unexpected appropriations lapse at year end unless encumbered by the resolution of the Governing Board/City Commission.

Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds.

6. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
7. Budgets for the General Fund and special revenue fund are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP).

Note 2: GAAP/ Budgetary Accounting Basis Differences

The financial statements prepared in conformity with USGAAP applied within the context of the modified cash basis of accounting present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a [REDACTED] would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, however in the Budgetary RSI Schedule, the purchase of a [REDACTED] would be reported as an expenditure of the [REDACTED] function of government, along with all other current [REDACTED] related expenditures.

CITY OF BERESFORD  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

	<u>Special Revenue</u>	<u>Debt Service</u>	
		Tax	Total
	<div style="background-color: black; width: 60px; height: 15px; margin: 0 auto;"></div>	Increment	Nonmajor
	Fund	Fund #2	Governmental
			Funds
<b><u>ASSETS:</u></b>			
Cash and Cash Equivalents	\$ <div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>	<div style="background-color: black; width: 10px; height: 15px; display: inline-block;"></div> <div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>	\$ <div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>
<b><u>FUND BALANCES:</u></b>			
Fund Balances:			
Restricted	<div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>	<div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>	<div style="background-color: black; width: 20px; height: 15px; display: inline-block;"></div> 0 <div style="background-color: black; width: 80px; height: 15px; display: inline-block;"></div>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ <div style="background-color: black; width: 340px; height: 15px; display: inline-block;"></div>		

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**QUAM & BERGLIN, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN - P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

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(605) 356-3374

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

City Council  
City of Beresford  
Beresford, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beresford, South Dakota, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Beresford's basic financial statements and have issued our report thereon dated September 30, 2014. A disclaimer of opinion was issued on the aggregate discretely presented component units because the financial data of these components units were not audited.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Beresford's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Prior and Current Audit Findings, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Prior and Current Audit Findings as item 2013-01 to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Beresford's financial statements are free of material misstatement, we performed tests of its compliance with certain

provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Prior and Current Audit Findings as item 2013-02.

#### **City of Beresford's Response to Findings**

The City of Beresford's response to the findings identified in our audit is described in the accompanying Corrective Plan of Action. The City of Beresford's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

#### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the city's internal control on or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the city's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

*Quam & Berglin, P.C.*

Quam and Berglin, P.C.  
Certified Public Accountants  
Elk Point, SD

September 30, 2014

**CITY OF BERESFORD  
SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS  
DECEMBER 31, 2013**

**STATUS OF PRIOR AUDIT RECOMMENDATIONS:**

The prior audit recommendation 2012-01 has not been corrected and is restated as Current Audit Finding Number 2013-01.

**CURRENT AUDIT FINDING:**

**Internal Control Related Finding – Material Weakness**

**Audit Finding Number 2013-01:**

The City of Beresford does not have an adequate segregation of duties for revenues, expenditures and payroll, resulting in decreased reliability of reported financial data and increased potential for the loss of public assets.

**Criteria:**

In order to achieve proper internal control, it is necessary to have a segregation of duties provided between performance, review and record keeping of the tasks related to revenues, expenditures and payroll. Lack of this segregation of duties could adversely affect the organization's ability to record, process, summarize and report financial data consistent with management assertions.

**Condition Found:**

A material weakness in internal controls was reported due to a lack of adequate segregation of duties for revenues, expenditures and payroll resulting in decreased reliability of reported financial data and increased potential for the loss of public assets.

**Recommendation:**

We recommend that the City officials be cognizant of this lack of segregation of duties and attempt to provide compensating controls whenever and wherever possible and practical.

**Compliance Related Finding:**

**Audit Finding Number 2013-02:**

The municipality failed to authorize a transfer of [REDACTED] out of the [REDACTED] Telephone [REDACTED] and [REDACTED] Funds to the General Fund to conduct the indispensable functions of the City in violation of SDCL 9-21-26.1.

**Criteria:**

SDCL 9-21-26.1 states, the governing body may by a two-thirds vote transfer the surplus money in any of the several funds to any other fund or funds or may appropriate such surplus money to the payment of any outstanding indebtedness of the municipality.

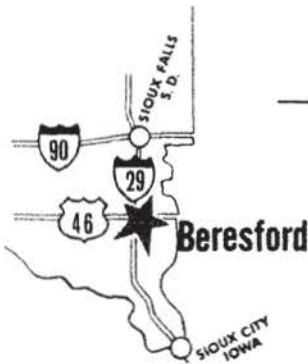
**Recommendation:**

We recommend that the City of Beresford's governing body authorize interfund transfers.

**Corrective Action Plan:**

[REDACTED] Finance Officer for the City of Beresford, is the contact person responsible for the corrective action plan for these comments. The City Council has prepared responses to the findings, which are on page 57.

*City Of Beresford*



101 N. Third  
Beresford, S.D. 57004-1796  
PHONE: (605) 763-2008  
FAX: (605) 763-2329

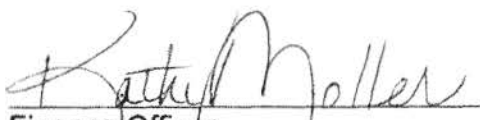
**CORRECTIVE PLAN OF ACTION**  
12/31/13

The City of Beresford has considered the lack of segregation of duties for revenues, expenditures and payroll. At this time it is not cost efficient for the City of Beresford to hire the additional staff needed to achieve segregation of duties. Alternate procedures have been implemented by the City of Beresford to decrease the likelihood that financial data is adversely affected.

The City of Beresford will continue to monitor the necessity to have segregation of duties for revenues, expenditures and payroll and implement such segregation as budget dollars and board authority allows.

The City of Beresford will monitor the inter-fund transfers more closely to ensure that proper authorization by the governing board occurs.

  
Mayor

  
Finance Officer

REDACTED - FOR PUBLIC INSPECTION

**CITY OF BERESFORD  
COMPILATION REPORT  
DECEMBER 31, 2014**

**QUAM & BERGLIN, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN - P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

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(605) 356-3374

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

March 5, 2015

City Council  
City of Beresford  
Beresford, SD 57004

We have compiled the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beresford, South Dakota, as of and for the year ended December 31, 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the City of Beresford, South Dakota, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operation, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Quam & Berglin, P.C.*

Quam & Berglin, PC  
Certified Public Accountants

REDACTED - FOR PUBLIC INSPECTION

CITY OF BERESFORD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2014

	Major Funds							Nonmajor	
	General Fund	Additional Sales Tax Fund	Tax Increment Debt Service Fund	Debt Service Fund	Funds	Fund	Project	Revenue Fund	Total Governmental Funds
<b>ASSETS:</b>									
100 Cash and Cash Equivalents	\$	\$	\$	\$	\$	\$	\$	\$	\$
110 Taxes Receivable--Delinquent									
115 Accounts Receivable									
128 Notes Receivable									
132 Due from Other Governments									
141 Inventory of Supplies									
155 Prepaid Expense									
107.1 Restricted Cash and Cash Equivalents									
<b>TOTAL ASSETS</b>									
<b>LIABILITIES AND FUND BALANCES:</b>									
<b>Liabilities:</b>									
206 Accounts Payable									
207 Contracts Payable									
208 Due to Telephone Fund									
217 Payroll Deductions and Withholdings and Employer Matching Payable									
<b>Total Liabilities</b>									
<b>DEFERRED INFLOWS OF RESOURCES</b>									
245 Unavailable Revenue on Property Taxes									
<b>Fund Balances:</b>									
263 Nonspendable									
264 Restricted									
267 Unassigned									
<b>Total Fund Balances</b>									
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

See Accountant's Compilation Report

CITY OF BERESFORD  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Major Funds						Nonmajor	Total Governmental Funds
	General Fund	Fund	Tax Fund	Fund	Funds	Fund	Project Revenue Fund	
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	\$		\$		\$		\$	\$
313 General Sales and Use Taxes								
314 Gross Receipts Business Taxes								
315 Amusement Taxes								
316 911 Telephone Surcharge								
319 Penalties and Interest on Delinquent Taxes								
320 Licenses and Permits								
330 Intergovernmental Revenue:								
331 Federal Grants								
335 State Shared Revenue:								
335.01 Tax								
335.03 Tax Reversion								
335.04								
335.08 Local Government Fund								
335.20 Other								
338 County Shared Revenue:								
338.02 County HBR Tax								
338.03 County Wheel Tax								
340 Charges for Goods and Services:								
342								
343								
346								
350 Fines and Forfeits:								
351								
360 Miscellaneous Revenue:								
361 Investment Earnings								
362 Rentals								
363 Special Assessments								
367 Contributions & Donations								
369 Other								
<b>Total Revenue</b>								

4

2

[illegible]

CITY OF BERESFORD  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Major Funds						Nonmajor		
	General Fund	Additional Sales Tax Fund	Tax Increment District No. 1 Debt Service Fund	Debt Service Fund	Debt Service Funds	Capital Project Fund	Improvement Project	Revenue Fund	Total Governmental Funds
465 Economic Development and Assistance (Industrial Development)									
Total Conservation and Development									
470 Debt Service									
485 Capital Outlay									
Total Expenditures									
Excess of Revenue Over (Under) Expenditures									
Other Financing Sources (Uses):									
391.01 Transfers In									
Net Change in Fund Balances									
Fund Balance - Beginning									
FUND BALANCE - ENDING	\$						\$	\$	

See Accountant's Compilation Report



**LIABILITIES:**

**Current Liabilities:**

202 Accounts Payable	\$		\$		\$		\$		\$		\$		\$		\$		\$	1	
217 Payroll Deductions and Withholdings and Employer Matching Payable																			
208 Due to Fund																			
220 Customer Deposits																			
230 Compensated Absences Payable - Current																			
Total Current Liabilities																			

**Noncurrent Liabilities:**

231 Bonds Payable:																			
231.02 Revenue																			
233 Accrued Leave Payable																			
Total Noncurrent Liabilities																			

**NET POSITION:**

253.10 Net Investment in Capital Assets																			
253.20 Restricted for:																			
253.21 Revenue Bond for Debt Service																			
253.90 Unrestricted Net Position																			
Total Net Position																			
TOTAL LIABILITIES AND NET POSITION	\$		\$		\$		\$		\$		\$		\$		\$		\$		

See Accountant's Compilation Report

REDACTED - FOR PUBLIC INSPECTION

CITY OF BERESFORD  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Enterprise Funds							Component Unit	Totals
	Fund	Fund	Fund	Fund	Telephone Fund	Fund	Course		
<b>Operating Revenue:</b>									
370/380 Charges for Goods and Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue Dedicated to Servicing Debt									
380.05									
369 Miscellaneous									
Total Operating Revenue									
<b>Operating Expenses:</b>									
410 Personal Services									
420 Other Current Expense									
426.2 Materials (Cost of Goods Sold)									
Total Operating Expenses									
Operating Income (Loss)									
<b>Nonoperating Revenue (Expense):</b>									
361 Investment Earnings									
442 Interest Expense									
Total Nonoperating Revenue (Expense)									
Income (Loss) Before Transfers and Contributions									
Transfers In									
511 Transfers (Out)									
Change in Net Position									
Net Position - Beginning									
NET POSITION - ENDING	\$	\$	\$	\$	\$	\$	\$	\$	\$

See Accountant's Compilation Report

REDACTED - FOR PUBLIC INSPECTION

	Beginning Balance <u>1/1/2014</u>	<u>Additions</u>	<u>Retired</u>	Ending Balance <u>12/31/2013</u>	Due within <u>One Year</u>
<b>Primary Government:</b>					
Governmental Activities:					
General Obligation Revenue Bonds	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]	[REDACTED]
Certificates of Participation	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]
Financing (Capital Acquisition) Lease	[REDACTED]		[REDACTED]		
State Revolving Funds	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Accrued Compensated Absences - Governmental Funds	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]
<b>Total Governmental Activities</b>	[REDACTED]				
<b>Business-Type Activities:</b>					
Revenue Bonds	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]	[REDACTED]
Certificates of Participation	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]
Accrued Compensated Absences - Business- Type Funds	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Total Business-Type Activities</b>	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Total Primary Government</b>	[REDACTED]				

**REDACTED – FOR PUBLIC INSPECTION**

Five-Year Plan Progress Report

Beresford Municipal Telephone Company

SAC: 391649

**Year 2014 Federal Universal Service Receipts:**

Interstate Access Support	\$	
Interstate Common Line Support	\$	
Connect America Fund Support	\$	
High Cost Loop Support	\$	
Safety Net Additive Support	\$	
Safety Valve Loop Cost Adjustment	\$	
CAF-ICC	\$	
<b>TOTAL</b>	\$	

**Expenditures For Provision, Maintenance, and Upgrading Of Facilities and Services Supported By Federal Universal Service Funding:**

Network support (Accts 6110-16)	\$	
General support (Accts 6120-24)	\$	
Central office (Accts 6210-6232)	\$	
Cable and wire facilities (Accts 6410-41)	\$	
Network operations (Accts 6530-35)	\$	
Depreciation and amortization (Accts 6560-65)	\$	
<b>Customer Operations Expenses</b>		
Customer services (Accts 6611-23)	\$	
<b>Corporate Operations Expenses</b>		
Executive and planning (Accts 6710-12)	\$	
General and administrative (Accts 6720-28)	\$	
<b>Total Years Supported Expenses, Before Return on Investment</b>	\$	
<b>Additions/Capx</b>		
Switching (Acct 2210)	\$	
Transmission (Acct 2230)	\$	
Cable and wire (Acct 2410)	\$	
<b>Total</b>	\$	
<b>Total Supported Expenditures, Before Return on Investment</b>	\$	